

# BEYOND THE NUMBERS

Third Quarter 2022 E-Newsletter for the Florida Board Of Accountancy



## Board Member Spotlight: Jason Lafser

**Jason Lafser**

Jason Lafser is a managing director in BDO USA, LLP's Core Tax Services practice working out of the Jacksonville, Florida office. He has over 15 years of public accounting experience, focusing mainly in the healthcare industry and working primarily with privately owned physician, dental and veterinarian groups. Jason is a Certified Fraud Examiner as well as a CPA. In addition to his role on the Florida Board of Accountancy, Jason is also an active member of the AICPA and FICPA, Jacksonville Chamber of Commerce Health Council, and the Jacksonville chapters of the CFO Leadership Council and Association of Certified Fraud Examiners. He earned his bachelor's degree in accounting from Murray State University in Kentucky and his M.B.A. from the University of North Florida in Jacksonville. Jason and his wife Haley are the proud parents to three children ranging in age from 13 to 5 years old. In his free time, Jason enjoys reading, coaching youth basketball and spending time with his family outdoors.

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## Director's Message

Key Points of the 2022 License  
Renewal Process

### General Points:

The renewal window is from mid-September to December 31 of the year for which your license expires. Renewal notices are emailed during September. All renewal notices will be emailed to the last known address on file.



**Roger Scarborough**

The Florida Department of Business and Professional Regulation no longer mails renewal notices.

It is MANDATORY for the licensee to keep up-to-date contact information with DBPR including a current email address.

The renewal link and detailed information on how to renew your license using your [DBPR Online Services Account](#) is in the green Renew Your License tab on the home page of the Board's website at: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

Licensees can now print their license by logging into their secure online account with the Department. In addition to new licenses, this process allows licensees to renew online and print the license at their convenience, as well as print duplicate licenses as needed without paying a fee.

### CPE Requirements:

Certified public accountants (CPAs) must complete the required 80 hours of continuing professional education

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## Directors Message continued from page 1

(CPE) by June 30 of their renewal year. Documentation of course completion should be retained in the event the licensee is selected for the CPE audit. The 80 total CPE hours must include at least eight (8) hours in accounting and auditing, four (4) hours of Florida Board-approved ethics, and have no more than 20 hours in behavioral subjects.

The renewal process for a CPA includes paying the renewal fee and an attestation that the licensee satisfied their continuing professional education requirements. If you did not satisfy the CPE requirements, you may request a change in status to Inactive prior to the renewal deadline. A change to *Inactive* status is not a default process and requires action by the licensee.

Failure to meet the renewal requirements by December 31 of the renewal year will result in the license reverting to *Delinquent* status effective January 1 of the following year. Delinquent status licenses will revert to *Null and Void* after two years unless the license is reactivated or placed on Inactive status.

### **Automatic Extensions:**

Check your CPE due June 30. You can still comply!

There are two automatic extensions granted for Florida certified public accountants who do not meet the CPE requirements by June 30.

The first automatic extension ends September 15, provided the Florida CPA completes an additional 8 hours in accounting and auditing subjects. Therefore, the licensee would complete a total of 88 hours with at least 16 in accounting and auditing.

The second automatic extension ends December 31 provided the Florida CPA completes an additional 16 hours in accounting and auditing subjects. Therefore, the licensee would complete a total of 96 hours with at least 24 in accounting and auditing.

### **CPE Reciprocity for Out-of-State Licensees:**

A nonresident licensee seeking renewal of a Florida license will be determined to have met Florida's CPE requirements if prior to renewal, the licensee has completed a Florida Board-approved ethics course and complied with the CPE requirements in the state in which his or her office is located. If the state in which the nonresident's office is located has no CPE requirements for renewals, the nonresident licensee must comply with Florida's CPE requirements.

As part of the renewal process, a nonresident licensee will attest to satisfying the aforementioned requirements.

### **CPE Reporting:**

For this renewal window, the CPE reporting process remains unchanged. The renewal process for a CPA includes paying the renewal fee and an attestation that the licensee satisfied their continuing professional education requirements.

The Department has been developing a CPE reporting tool to be used by Florida CPAs. A formal announcement regarding its implementation has been postponed until January 2023.

### **False Attestations:**

The Board strongly advises licensees who have not satisfied the CPE requirements, not to falsely attest their completion of the CPE requirements and renew their license in an Active status. These licensees are subject to discipline that typically includes makeup CPE hours, penalty CPE hours in an amount equal to the deficient hours, and substantial fines and investigative costs. The Board encourages licensees to change their status and renew in an Inactive status rather than falsely attest.

Note: An Inactive licensee cannot hold out as a CPA and cannot provide audit or attestation services.

### **Reactivation:**

A reactivation application is required if you are Delinquent or Inactive and want to renew and change your status to Active.

A licensee must complete an application to reactivate their license. There is a \$250 application fee. Reactivation requires completion of 120 total CPE hours to include thirty (30) hours in accounting & auditing and eight (8) hours in Board-approved ethics. No more than 30 CPE hours may be in behavioral subjects. The reactivation/change of status application can be obtained on the Board's website.

### **Summary of 7 Best Practices:**

1. If you change your email address or mailing address, notify DBPR.
2. Set a reminder on your calendar to submit your license renewal form and pay the fee.
3. Periodically use the Online Services to check the status of your license.
4. Keep copies of your CPE certificates of completion. Don't rely on your employer.
5. Complete a Florida Board-approved ethics course to satisfy the ethics CPE requirement.
6. If you submit a change of status request, follow up. Go online and check your status to make sure it processed. If it did not process, contact the CPA Division.
7. Remember, like your driver's license, you are responsible to satisfy the renewal requirements

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## BOARD WEBSITE

<http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

## NEED HELP?

All requests for publications, documents, forms, applications for licenses, permits and other similar certifications can be obtained by contacting the Customer Contact Center.

Roger Scarborough, Director  
Division of Certified Public Accounting  
240 NW 76th Drive, Suite A  
Gainesville, FL 32607

Telephone: 850.487.1395  
Facsimile: 352.333.2508

# The Chair's Corner



**Steven Platau**

Accountant-client privilege in Florida is important to consider when evaluating the CPA's course of action in response to discovery of client non-compliance with laws and regulations.

In July 2022, the American Institute of Certified Public Accountants (AICPA) released the long-debated Noncompliance with Laws and Regulations (NOCLAR) amendments to the AICPA Code of Professional Conduct (Code). While Florida does not incorporate the AICPA Code into either statute or rules, many CPAs are members of the AICPA and as a condition of membership subscribe to the AICPA Code.

When a CPA encounters client NOCLAR, the Code sets into motion a number of requirements for the CPA which, depending on the CPA's role and other circumstances, may require reporting of the NOCLAR. Considering the importance of client confidentiality and the sanctity of accountant-client privilege, CPAs would likely be reluctant to report NOCLAR to external authorities. Consideration of Florida law and legal advice on each specific situation are likely merited when NOCLAR is encountered.

Back in 1991, the Florida Legislature, encouraged by the Florida Institute of Certified Public Accountants (FICPA), added Florida Statutes §473.316 – Communications between the accountant and client privilege. Only about a third of the states have such protection in statute for their CPAs. Florida's statute allows certain communications between a client and the CPA to be confidential if the communications are not intended to be disclosed to third parties. There are some exceptions such as for peer review, disciplinary proceedings, and matters of common interest to two clients such as spouses in a civil proceeding.

The privilege may be claimed by the client or the client's representatives or by the CPA on behalf of the client. Especially important is that the CPA's authority to claim the privilege is presumed in the absence of contrary evidence.

There are some exceptions that eliminate the Florida statutory privilege such as when the services of the CPA were obtained by anyone to commit or plan to commit a crime or fraud.

The AICPA Code provisions address a member CPA's obligations when encountering NOCLAR in connection with their professional work. As Florida CPAs are digesting the NOCLAR obligations in the Code, it is important to remember the statutory protection of the accountant-client privilege in Florida. All Florida CPAs can thank the FICPA and the Florida Legislature for providing this statutory privilege for Florida CPAs. Remember, navigation of statutes, especially when there are both state and federal issues, is often best accomplished with the assistance of legal counsel.

## In Memoriam - John Gruppioni

The Division of Certified Public Accounting mourns the passing of a former enforcement team member, John D. Gruppioni. John passed away peacefully at AdventHealth Ocala Hospital on July 2, 2022, after a short illness. He was attended by his loving and devoted wife Charlotte Undercoffer Gruppioni and his lifelong friend Pasquali F. "Pat" Pellegrino. John was born on December 20, 1952, in West Springfield, Massachusetts. He was the only child of Dante Gruppioni, a professional hockey player, and Mary O'Connell Binelli. John was a CPA who attended the University of Massachusetts at Amherst, graduating with honors in 1974. John worked for the U.S. Department of Labor, Office of Inspector General in Kansas City from January 1980 until September 2009, retiring at the grade of GS-13. He was a proud veteran and honorably served in the United States Navy from 1974 until 1978. He leaves behind his beloved wife Charlotte and three first cousins; Susan Murphy, Patricia Lambert and Cathy Lucier. A memorial service was held at the Silver Springs Shores Presbyterian Church in Ocala, Florida on July 21, 2022.

John was a great asset to the Division of Certified Public Accounting and quite the character around the office. On July 20, the Division held a memorial ceremony with John's friend Pat Pellegrino. The staff told stories about John and partook in one of John's many pleasures in life, enjoying cupcakes from Patticakes. The Division extends condolences to John's family and friends. His presence will be greatly missed.

## Congratulations to New Individual Licensees - April 1, 2022 - June 30, 2022

ALAO, MICHAEL A  
ALLGEIER, JOHN JOSEPH  
ALMAZAN, JACQUELINE  
ALTMAN, KYLE WAYNE  
AMADO BLUNT, SOLANGE ALICIA  
AMASON, KATHRYN ANN  
ANGARITA, JAIME ALBERTO  
ANOUGH, ANASS  
APUZZO, NICHOLAS MATTHEW  
AUGUSTYNIK, JORDAN DEE  
BAILEY, DOREEN ELIZABETH  
BANCROFT, CALEB  
BARBER, JAMIE ANN  
BARCALOW, SKYLA MARIE  
BARKAN, TATYANA  
BARONE, THOMAS JOHN JR  
BELT, DAVID ALLAN  
BENET, PAUL VICTOR  
BERGER, BENJAMIN  
BETESH, MENAHEM  
BIANCO, JOSEPH LADISLAUS  
BLOOM, AMY HURWITZ  
BOGRETSOVA, LIUDMILA  
BRAY, STEPHEN RICHARD  
BRETT, JASON ANDREW  
BROOKS, JANET  
BROWN, KAITLYN LEE  
BRUNER, BRETT E  
BUCKEL, CAROLINE  
BURICK, DUSTIN  
BURRELL, MARK DAVID  
BYTSKEVICH, ALENA  
CADENHEAD, MICHAEL R  
CADET, ALEX  
CAHILL, ROBERT J

CALHOUN, DAVID MATTHEW  
CANCIO RICO, MICHELLE PATRICIA  
CANDELA, CONNOR ANDREW  
CANO MOLINA, FRANCISCO JAVIER  
CARNICER, DANIEL  
CARROLL, ROBERT T  
CATURANO, BRIELLE  
CESPEDES, DAVID  
CHANDONNET, EVAN JOHN  
CHAPPO, HELENA  
CHAUX, ALVARO JOSE  
CHIMAN, SANDRA  
CHIPMAN, REECE DEAN  
COAKLEY, RANDAWNIQUE  
CODISPOTI, ABIGAIL ROSE  
COHEN, NATHANIEL STEPHEN  
COLEMAN, JACQUELINE ELIZABETH  
COLLADO, CAROLINA ALEJANDRA  
COOK, MICHAEL  
COPELAND, PARKER TALLEY  
COULANGES, RACHEL  
COZMA, CODRINA  
CROTEAU, BRIAN T  
CRUTCHFIELD, TYLER WAYNE  
CUADRADO SANTIAGO, FELIX R  
DAHER, KATLEEN ELIZABETH  
DAIGLE, BARBARA DAVIS  
DAMJANOVIC, NEMANJA  
DAVIS, JOSEPH PATRICK  
DEAN, ALEXANDER P  
DEKORTE, PARKER SEAMUS  
DEMELFY, JOHN M JR  
DEUTSCH, MARC SCOTT  
DIEGUEZ, FRANK  
DIXON, EDWARD HERMAN JR

DIXON, JEREMY RAY  
DOAN, THACH KIM NGAN  
DONOHUE, ROBERT MICHAEL  
DONTN, ANDREW JOHN  
DOYLE, JENNIFER ELIZABETH  
DRURY, NINA CARDOSO  
DUENAS, JORGE ERNESTO  
EASTRIDGE, KRISTY  
EDWARDS, FELICITY ROSS  
EIDELMAN, ALAN  
ESTIME, AMOS  
FAJARDO ALCOLEA, KAREN  
FENG, LULU  
FILIPPELLI, JENNA MARIE  
FLEMING, CHRISTOPHER BRANDON  
FOLLMER, AARON J  
FORD, PAMELA S  
FORTUNATO, RICHARD D  
FOSTER, MELISSA  
FOYAIN, LUISA GLADIMIR  
FREEBERN, TODD  
FURUSA, MATILDAH  
GAJOWIAK, MATTHEW  
GALIMOVA, ELVIRA  
GANGAROSSA, MARCO A  
GARCIA, SAIMARI  
GARZON, GERMAN DAVID  
GASTALDO, STEPHANIE  
GAVALIS, ALBERT THEODORE  
GELMAN, CRAIG  
GIKURI, CATHERINE NYABASAMBA  
GILL, JOANNA THOMAS  
GONZALEZ AVERHOFF, SUSANA  
GORDON, DARLENE DUPRIEST

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## Congratulations to New Individual Licensees - April 1, 2022 - June 30, 2022

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GUADARRAMA, LAURA D  
GULLA, WASEEM  
GUZMAN SALAZAR, KAREN LERENA  
HAHN, WILLIAM  
HANNAU, ANTHONY MICHAEL  
HARRELL, SAMUEL CHRISTIAN  
HEAVENER, BENJAMIN OWEN  
HELMINTOLLER, JAMES KEVIN  
HELTON, RAQUEL  
HERRERA, ERIC  
HILL, ALICE V  
HOANG, XUAN-PHUONG  
HODGE, GWENDOLYN ANDREA  
HOEK, KRISTA JOY  
HOHMAN, JOSEPH MICHAEL  
HOLLOWSKY, WILLIAM FRANCIS  
HOPGOOD, DORI ANN ELIZABETH  
HOPTON, BRADLEY KYLE  
HOYNACK, CHRISTINE  
HUBER, KRISTIN ELISABETH  
IRIZARRY, MICHAEL DAVID JR  
ISAAC, ALDEEN ANGELICA JOY  
IZQUIERDO, EVAN MICHAEL  
JEPPSON, HAYDEN MARK  
JOA, GABRIEL  
JOHNSON, CYNTHIA PAULA  
JOHNSON, NOAH JORDAN  
JOHNSTON, CAROL  
JONES, KAREN ELIZABETH  
JUDISTIR, SHERMAN  
KAISER, PRISCILLA MARIE  
KALKUZ, VEDAT  
KARMAZIN, KATHLEEN MARY  
KATS, DANIIL  
KILIANEK, EKATERINA VLADIMIROVNA  
KIMMONS-RUIKKA, DYLAN RUSSELL  
KOSICKI, CHRISTOPHER ANDREW  
KOSTANDINI, ERINDA  
KOSUCH, COLLIN JOHN  
KRONIN, KEITH HENRY  
KULUTILA, KIF M  
KUSUMOWIDAGDO, JASMINE PUTRI  
LAFFERTY, THOMAS K  
LANDRESS, DANA V  
LANGE, ERON WALTER  
LANGENFELD, ALEXANDRA LYNNE  
LARKIN, CHRISTOPHER  
LARKIN, LAUREN ELISABETH  
LAWRENCE, RUSSELL ANTHONY  
LEDAKIS, EFSTRATIOS  
LEE, JOONG YEOL  
LEE, JUSTIN HENRY  
LEIFHEIT, DEBORAH KELLY  
LEVINE, MAYA RUBINA  
LEWKOWITZ, PAVLINA

LI, SIYING  
LIU, CARLOS MIGUEL  
LLEWELLYN, ESTELA  
LODATO JR, JULIUS ANTHONY  
LOLLEY, HANNAH KAY  
LUNDEEN, ROBERT ROLFE  
LYNCH, DOROTHEA ELIZABETH  
LYNN, KATRAVIA RENEE  
MACOMBER, TIMOTHY JAMES  
MACURAK, ZACHARY STEVEN  
MAGOON, JENNIFER LYNN  
MAJOR, PETA-GAY  
MALDONADO, INDIA ANNAIS  
MANN, CARL BURTON  
MANYPENNY, ELLEN LOUISE  
MANZANELLI, JULIETA  
MARANTO, STEPHEN MICHAEL  
MARTINEZ, LUIS ANGEL  
MARTINEZ, SAMANTHA  
MAYBERRY, WHITNEY EVAN  
MAYS, HANNAH BAY  
MCANARNEY, COLBY R  
MCCOY, CHRISTOPHER EARL  
MCCOY, KELLY J  
MCINTYRE, CHRISTOPHER JON  
MEARS, HEATHER  
MEEROVICH, ILAN  
MELSON, JAMES ALAN  
MENZA, CRYSTAL MARIE  
METZLER, MARCI  
MICHELENA, XAVIER DANIEL  
MILLER, MACKENZIE  
MILLNS, CHRISTIAN  
MILLS, ANDREA TRACY  
MILNER, MATTHEW GREGORY  
MIRZOYEV, IBRAGIM  
MITCHELL, KELLIE ELIZABETH  
MOORHOUSE, DAVID  
MORGAN, LYDIA KEYTE  
MORRONE, DENNIS J  
NAKLEN, MAHNJRONWEH THEA  
NANFRO, ROBERT ANGE  
NAVARRO, MARIA LUCIA  
NAZARENKO, EKATERINA  
NEWINSKI, LAURA MARIE  
NICHOLS, MICHAEL  
NIELAND, SUSAN M  
NIXON, DEBORAH ELIZABETH  
NORRIS, JOSHUA DAVID  
NOUREDINE VAZQUEZ, ZEINAB  
ELIZABETH  
OLSON, MATTHEW JOSEPH  
O'NEAL, NOLAN PATRICK  
ORTEGA, CLAUDIA  
OTERO ALFONZO, JIMENA

PALLADINO, WALLACE DANIEL  
PANETTA, LORI ANN  
PEERBOLTE, MATTHEW C  
PEERS, SASHA ANNABEL  
PERCY, MELANIE CAMILLE  
PERDUE, WILLIAM MORGAN  
PERKO, JENNIFER ROSE  
PESNELL, PIA KRISTIINA  
PHAM, TIFFANY  
PHAN, NGAN T  
PHILLIPS, DAVID ALLEN  
PIA, KENNETH JOHN JR  
PIMENTAL, MICHAEL ALAN JR  
PIZARRO, CRISTIAN ALEXANDER  
POTGIETER, JOHAN  
POTOTSKY, RICHARD  
QUIGLEY, CYNTHIA GAVER  
QUIRK, ROLAND  
RACA, CAROLYN ELIZABETH  
RAGAIN, CHRISTOPHER  
RAIOLA, NICHOLAS JOSEPH  
RASSKAZOV, MELANIE LYNN GRUBENLA  
RAY, PAMELA REED  
RAYBSHTEYN, MIKHAIL  
REI, JENNIFER MICHELLE  
REYNOLDS, JOHN WALLACE JARDINE  
RHODES, JOHN  
RIBEIRO, KYLE RICHARD  
RICHARDS, ELRIKA LORRAINE  
RICHARDSON, STEPHANIE LYNN  
RICHINELLI, VINCENT  
RICHMOND, BENYOMIN  
RICHMOND, TAYLOR  
RIVERA NUNEZ, LUIS FEDERICO  
RIVERA, VALENTINO E  
ROBNETT, NATHAN E  
ROCHE, MATTHEW JOHN  
RODERICH, KURT  
RODRIGUEZ PENA, IVON YANETH  
ROSADO BARRERAS TORRES, MARIELYS  
ROSANEL, JOSEPH  
ROSINSKI, HAILEY  
ROSS, ROBERT  
ROTH, ERIC D  
ROTUNNO, ANNETTE MARIE  
RUEDA MAZZEI, MARCOS AGUSTIN  
RUKA, ALLISON MARGARET  
SAHLER, RACHEL  
SALEH, FARAH  
SAN MARTIN, NATALIA A  
SARRA, KIMBERLY ANN  
SCHOLL, AARON KENDAL  
SCHOLL, TIMOTHY JOHN  
SCHWARTZ, ARLENE FOX

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## Congratulations to New Individual Licensees - April 1, 2022 - June 30, 2022

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SCHWARTZ, JUDAH J  
SCUDERO, JOSEPH LAWRENCE  
SEIN BENETTI, MARIA ISABEL  
SEMENTOV, DMITRI  
SEWARD, REBELEE MEAGAN  
SHUBIN, ALLEN  
SHUPE, SAMUEL BARNETT  
SIMPSON, STEVIE BROOKE  
SLIVANYA, JAMES DAVID  
SODERQUIST, JOANNE RUTH  
SOLTYS, CAROLINE SUZANNE  
SPOOLSTRA, ADAM D  
STARR, GEORGE EARLE  
STELLA, MAYUMI  
STONE, ELENA DIMITROVA  
SUTTLE, DYLAN  
SWEENEY, MEGAN MARIE  
TANNOUS, MICHAEL ANES  
TANZMAN, BRIAN  
THOMAS, MARGARET  
TINGWALL, QUINTIN ALAN

TORRES, DEREK A  
TORRES, JACQUELINE MARIE  
TOUSIGNANT, MICHAEL THOMAS  
TRIBBLE, WILLIAM CLAYTON  
TUCKER, TIMOTHY EDGAR  
TURKEL, MICHAEL BROOKS  
TYSON, BRANDON MICHAEL  
VAGELAKOS, ALEXANDER  
VALLES, DIEGO  
VANEGAS, CATALINA  
VASSALOTTI, AARON THOMAS  
VEGA, LUIS MANUEL  
VENKATARAMAN, CHANDRASEKAR  
VICTORES, RANDY  
VIDAL, SANTIAGO  
WAGNER, RYAN FRANCIS  
WARDEN, WILLIAM SWAIN  
WASEY, AMANDA LEIGH  
WEBB, DENNIS EDWARD  
WEBER, STEPHEN DALE  
WEISS, JOANNA CAUSEY

WEISS, STEVEN PHILIP  
WEITZEL, REBECCA ANN  
WELCH, RICHARD CAMERON  
WELDAY, PHILIP DARREN  
WIDLIN, PUBIEN  
WILLIAMS, EILEEN FRANCES  
WILSON, AMY S  
WINTERS, RANDOLPH KIRBY JR  
WOLMAN, NOAH  
WONG, ORSON  
WU, JULIA WEI YUE  
WU, XIAOHUI  
WUENSCH, NICHOLAS  
WUMMER, KELLY  
WYLAND, JEREMY  
XIE, WU DUAN  
YEOMANS, COLE DEMPSEY  
YOUNG, MICHELLE ANN CATHERINE  
ZAHAV HARDIA, ANDRES  
ZAIDI, WAJAH UL-HASAN  
ZHOU, YINMEI

## DISCIPLINARY ISSUES

### 2022 CPE VIOLATIONS

Statute 473.323(1) (h) through Rule 61H1-33.001(a) FAC. To obtain a Final Order of any individual listed you will need to submit a request to GovQA. <http://www.dbpr.state.fl.us/govqa/>

#### May 22, 2022 Board Meeting

Case #2020-017971	Nicole Marie Buzard	AC#37863
Case #2020-017211	Michael L. Bassin	AC#44857
Case #2019-061642	Gregory W. Brown	AC#33619
Case #2019-059648	Julius Luckey	AC#2964
Case #2020-004475	Shanna E. Deeb	AC#44090
Case #2020-018508	Nicholas P. Pavlick	AC#50824
Case #2019-058394	Elizabeth Morton	AC#39986
Case #2020-002360	Vijaientie Jadnauth	AC#44482
Case #2020-004462	Rebecca Sheridan	AC#36097
Case #2020-018309	Allan Edward Mesia	AC#50784
Case #2019-059658	Nathan E. Orzech	AC#47030
Case #2019-004236	Hanna Quiffa	AC#24714
Case #2020-016987	Brenda Doreen Kenny	AC#43419
Case #2020-018300	Jacob L. O'Brien	AC#43376
Case #2019-057334	Donald J. Gilliland	AC#44466

#### July 15, 2022 Board Meeting

Case #2020-003597	Marc A. Rudner	AC#44147
Case #2020-035130	Donna C. Zeitler	AC#23838
Case #2021-012779	Michael L. Tanner	AC#25917
Case #2020-002327	Brian J. Hibbard	AC#33137
Case #2019-004287	Dee Anna Temple-Pryor	AC#33953
Case #2020-021527	Cali Corbin White	AC#48327
Case #2019-059662	Samuel M. Roberts	AC#49159

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## Disciplinary Issues (continued from page 6)

### May 20, 2022 Board Meeting

**Case #2020-053706** **Deborah Grathwohl** **AC#25167**  
 Statute: 473.323(1) (a) through a violation of 473.322(1) (b), F.S.  
 Violation: Utilizing CPA designation without an active license  
 Penalties: Suspension

**Case #2019-041522** **Shanea A. Arthur** **AC#42289**  
 Statute: 473.323(1)(a) through a violation of 473.322(1)(b), F.S. and 473.323(1)(h) through a violation of Rule 61H1-26.005, F.A.C.  
 Violation: Utilizing CPA designation without an active license  
 Penalties: Suspension

### July 15, 2022 Board Meeting

**Case #2020-015356** **Luis Felipe Rosales** **AC#41942**  
 Statute: 473.322(1) (c) F.S.  
 Violation: Performing work described in section 473.302(8) (a), F.S. without an active individual and/or firm license  
 Penalties: Suspension and 8 additional penalty hours of accounting/auditing CPE hours for the current renewal period

**Case #2019-030099** **Howard Charles Lapensohn** **AC#19258**  
 Statute: 473.323(1) (c) F.S. and 473.323(1) (a) through a violation of 455.227(1) (t) F.S.  
 Violation: Having a public accounting license suspended by the Pennsylvania State Board of Accountancy and failing to timely report being convicted or found guilty of a crime  
 Penalties: Suspension

## New Firm Licensees - April 1, 2022 - June 30, 2022

ALITUS CONSULTING LLC  
 ALMANZAR & YANES, P.A.  
 CANDIS CPA LLC,  
 CARLOS PEREZ, CPA  
 CARMEN C. RICHARDSON  
 CAROLINA GARCIA, CPA  
 CHARLES W. MARCUSSEN  
 CHRISTINE GAGNON, CPA, P.A.  
 COREY ADAMS, P.A.  
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